

Analysis of the Effectiveness of Management of School Operational Assistance Funds in Elementary Schools

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Article info:

Submitted: January 24, 2024. Revised: July 20, 2024. Accepted: August 11, 2024.

Publish: September 20, 2024.

Abstract

The study discusses the Effectiveness of the Management of the School Operational Assistance Fund (BOS) at the Elementary School in Randublatung, Blora district, Central Java, with a focus on Transparency, accountability, and efficiency of the Use of funds. The article outlines how the Indonesian Government, through regulation, ensures the allocation of funds for education, including the minimum percentage allocated from national and regional spending. The funds are allocated to the School's infrastructure and operating costs. The research method used is the mixed method, which combines quantitative and qualitative approaches. The study chose a sequential model that explains how accountability and Transparency affect the Effectiveness of the Management of BOS funds. Data was collected through live interviews, questionnaires, and documentation. The results of the research showed that the Management of the BOS fund in Elementary Schools in the district of Randublatung showed a high-efficiency review of its Transparency and accountability. The planning and organizational procedures are carried out carefully, with reference to official documents and the needs of the School. Activities are implemented according to the plan, and monitoring is carried out regularly by the BOS team as well as the educational service. Validity and reliability tests of research instruments show that all question items are valid and reliable. Classical assumption tests show that data has a normal distribution. In conclusion, this article presents evidence that Transparency and accountability influence the Effectiveness of the Management of BOS funds in primary schools in the district of Randublatung. These findings can be a benchmark for stakeholders in improving the Management of education funds to meet national education goals.

Keywords: Transparency, accountability, School Operational Assistance Funds, Effectiveness.

Recommended citation:

Wijaya, A., A., Supriyanto., S., Asih, M., S., & Nurkolis, N. (2024). Analysis of the Effectiveness of Management of School Operational Assistance Funds in Elementary Schools in Randublatung District. *Lembaran Ilmu Kependidikan*. 53(1). 233-242. <https://doi.org/10.15294/lik.v53i2.5285>

INTRODUCTION

The Law of the Republic of Indonesia No. 20 of 2003 states that national education serves to develop the capacity and shape the character and civilization of a decent nation in order to enlighten the life of the nation, aimed at developing the potential of the students to be believing and fearful of the One God, to be noble, healthy, knowledgeable, competent, creative, independent,

and to become a democratic and responsible citizen. In order to realize the functions and purposes of such national education, the Government of Indonesia, in Government Regulation No. 48 of 2008 on Financing of Education as amended in the Government Regulation No. 2 of 2022, states in Article 80 that the allocation of APBN each year is determined by at least 20% of the state budget, and of such allocation does not include the cost of medical education. Whereas in Article 81, regulations on allocations of APBD each year are determined at least by 20% of regional expenditure, and this allocation is used to finance the educational affairs that are the jurisdiction of the province or district/city in accordance with the provisions of the legislative regulations.

In its allocation, the Government channelled it into various forms of funding for various purposes. There is a General Allocation Fund (DAU), a fund that is sourced from APBN income allocated to the region with the purpose of strengthening the international financial capacity to finance the needs of the region in the framework of implementation of decentralization. There is also a Special Allocation Fund (DAK), a Special Allocation Fund, is a fund which is sourcing from the income of APBN allocating to a particular region with a view to helping to fund special activities that are regional affairs and in accordance with national priorities. Both funds are funds that are used to finance infrastructure needs or educational resources, such as new buildings, buildings and school building rehabilitation.

According to Anugrah & Nurlaelah (2022), the School Operational Assistance (BOS) fund is a government program to help provide funding for non-personnel operating costs of schools. The School Operational Assistance Program (BOS) is administered by the Ministry of Education, Culture, Research and Technology, which, in its implementation, distribution and Management of the BOS funds shall be guided by the Books of Technical Instructions for the Use of the Bos funds issued annually.

Agustiawan, Melati, and Rodiah (2022) explained that the BOS program used for promoters of compulsory school success for 12 years covers education starting from SD, SMP/MTS, SMA/SMK/MA, both public and private across Indonesia. BOS fund management is a financial management action that includes recording, planning, implementation, accountability and reporting.

The Government annually updates the Technical Instructions for the Management of the School Operational Assistance Fund (BOS). The implementation of technical instructions is to further improve the Management of the BOS Fund and reduce the number of irregular activities. Technical Instructions of (BOS) is the guideline for the maintenance of education and its accountability, in order to meet national standards of education, and be accountable to the public.

To improve quality education, the School Operational Assistance (BOS) program enables schools to transparently plan, implement, and evaluate education costs to the public and governments and claim responsibility for managing education costs. The Management of resources that the Government gives to the public must be based on Transparency and accountability. The School Operational Assistance Fund (BOS) is managed responsibly and transparently so that people know what is spent and what has been spent.

According to Widyastuti, Titong, and Ulum (2022), The Use of the BOS fund in the School should be in accordance with the agreement and joint decision between the management team of the School BOS, namely the head of School, teachers, and school committees. The components of the Use of BOS funds have been regulated by the BOS technical instructions. The usage component of the Regular BOS Fund described in Permendikbud No. 8 Year 2020 is to fund the operational maintenance of education in Schools, including the acceptance of new pupils, the development of libraries, the implementation of learning and extracurricular activities, the execution of assessment and evaluation of teaching activities, school administration, development of teachers'

professions and educational staff, subscription financing of power and services, maintenance of school facilities and facilities, the provision of learning multimedia tools, the organization of skills-to-skill improvement activities as well as payment of honours.

Widyastuti, Titong, and Ulum (2022) argued that the Management of the School Operational Assistance Fund (BOS), which is the administration of education funding, must comply with the principles of Financial Management. These principles are enshrined in the Government of the Republic of Indonesia Regulation No. 48 of 2008 on Financing of Education, which is the principle of fairness, efficiency, Transparency and public accountability so that there is no deviation in its Management.

Krina, (2017) and Nodera, Kusumastuti & Jumaili, (2023) stated that with a transparent and accountable management of funds, then the public will know for what the funds are used and spent, thus the schools can be responsible for funds given by the Government in the maintenance of education. Muspawi & Lukita (2023) stated that in educational institutions, Transparency means openness about the sources and amounts of funds, details of Use, and clear accountability. Application of Transparency in financial Management also has the advantage that through the exchange of information can be created an effective mutual trust between managers, the community, student guardians and students.

Ulfa, Maria (2020) stated that Transparency refers to the openness between stakeholders to ensure equal access to information about resources and funding received and used by an organization. School financial transparency is about the School being open to parents, the public, and the Government, as well as the Management of its finances, where the sources of funding are known and the financial information is available. The goal of Transparency is to minimize the misuse of funds and avoid public distrust and goals. Furthermore, according to Azizah (2022), Transparency is information relating to an institution or organization that is easily accessible to stakeholders, with an easy-to-understand, clear-cut reporting system that describes the financial position, programmes and work.

The perspective of Transparency requires all forms of financial Management to be open or transparent. Transparent financial statements indicate that all stakeholders can trust the Management of school funds. School funds are the responsibility of the School in managing them, but with the principle of Transparency, one can know what the School has done with the funds and the benefits perceived. (Goddess & Goddess, 2022; Septhiningrum, et al., 2023) added that the principle of Transparency in the Management of school funding is the responsibility of the School, and from that, the public can learn about benefits and whatever has been received by the School.

In addition to the principle of Transparency, accountability is another principle that plays an important role in the Management of the BOS Fund. According to Suwardhiti, Diatmika, and Yuniarta (2024), accountability is considered to be a form of conducting a responsible attitude in order to provide any explanation of the action that has to do with the Management of a number of funds. It is understood that the responsibility of the funds of the BOS that are being submitted to the parties concerned will include the presence of reports that have to be connected with the behaviour or actions that include the fund savings of the BOS to meet all its needs. Sopian and Asqolani (2022) added that accountability as the foundation of good governance requires that every activity and end result of every state maintenance activity be held accountable to the public. The Use of the BOS Fund can be held accountable in its entirety based on logical consideration in accordance with the regulations of the laws, and Transparency is that the Use of the BOS Fund is managed openly and accommodates the aspirations of stakeholders according to the needs of the School. The accountability of the BOS fund can be measured by reporting compliance parameters, the availability of reporting information, reporting to stakeholders, and access to BOS fund

information for the interested parties during both the planning and reporting process for the Use of BOS funds (Sopian & Asqolani, 2022).

All Elementary schools, both public and private, in the Randublatung district of Blora, Central Java, get the flow of BOS funds from the Government. The Elementary School in the Randublatung district received the BOS Fund in accordance with the number of pupils in the School in the current year. In its Management, each School adheres to the rules already established in the technical guidelines for the Management of the BOS fund. The Blora education department also provides support from distribution to reporting.

The previous research that was a reference to this study was conducted by Nodera, Kusumastuti, and Jumaili (2023) under the title "Analysis of Transparency and Accountability of Management of SMAN 7 School Operational Aid Fund Merangin Year 2021". The results of his research showed that the Management of the School Operational Assistance Fund (BOS) in SMAN 7 Merangin Year 2021 is seen from the procedures, Use, and target of the school operational assistance fund, which has been managed effectively. The study concluded that Transparency and Accountability simultaneously have a significant impact on the Management of the School Operational Assistance Fund (BOS) in SMAN 7 Merangin. Transparency partially has a significant impact on the Management of BOS funds in SMAN 7 Merangin. Partial accountability has a significant impact on the Management of BOS funds in SMAN 7 Merangin.

Hidayat et al. (2023). Explained that educational institutions need to regulate Management so that the calculation of education costs is effective and efficient. Effective and efficient financing of education can support the success of teaching and learning, as costs occupy an important position in education. Effectiveness is the achievement of a goal that has been agreed upon in a joint effort. Mulyani and Armiati (2021) stated that Effectiveness is defined as the ability of a unit to reach a desired goal. Effectiveness itself is the achievement of a purpose in an activity according to what is expected; one can see the Effectiveness by seeing the equality between the initial plan or goal and the result to be obtained. Setyo and Choiriyah (2021) added that Effectiveness is a state that contains an understanding of the presence of an effect or a desired result. So, a job is said to be effective if the job is achieved or a goal has been set. Effectiveness generally refers to achieving a goal. Based on the above phenomenon and background, the author would like to investigate the Effectiveness of the Management of the BOS fund, which was reviewed based on its accountability and Transparency in the elementary school district of Randublatung, Blora district.

METHODS

According to Indrawan & Jalilah (2021), mixed method research is a type of research that combines two methods: quantitative and qualitative research. This approach is carried out in combination with the aim of providing a better understanding of research issues and questions than if done separately or alone. Further (Subagyo, 2020 Indrawan Jalilah 2021) states that this research can also be said to research with data analysis, then integrated as findings, and the latter draws a conclusion for researchers to be careful when applying a research method because each method chosen has its advantages and disadvantages. Vebrianto et al. (2020) added that This mixed-method research would use two sources of data derived from both qualitative and quantitative methods and then combine both. This research is used if a researcher wants to follow up on a study to obtain more specific and detailed supplementary information than relying on just one research method.

The aim of quantitative methods is to obtain accurate, complete, objective, and reliable information. In contrast, a qualitative approach is used to solve these research questions,

providing quantitative data to explain qualitative data. This study involves a merger where one database takes account of another database. Using a descriptive interview-based approach, the researchers evaluated the Management of BOS funds at an Elementary School in the Randublatung district, Blora, which is in the process of integration; researchers chose a mixed method that examines how accountability, Transparency and Effectiveness of the Management of the fund.

Researchers use the mixed method model as a sequential explanatory. This method is a research procedure in which researchers develop the results of research from one method and continue with another method. This method is characterized by data collection and quantitative data analysis in the first phase and followed by the collection and analysis of qualitative data in the second phase (Indrawan & Jalilah, 2021). Quantitative data will be used to improve the validity of the data generated, while qualitative analysis will show that accountability and Transparency influence the efficiency of the Management of the BOS Fund in the primary school district of Randublatung, Blora.

It is explained that a qualitative method is a type of method based on the philosophy of positivism that studies a given sample or population, unifies data with research tools, and statistically disaggregates data for the purpose of testing a given hypothesis. On the other hand, in the action of this research, researchers determine the associative problem formula that raises questions related to the influence of two or more variables. What is the impact of accountability and Transparency on the Effectiveness of the Management of the BOS fund at the elementary School in Randublatung district, Blora?

A population is a whole object of research that can consist of living things, objects, symptoms, test values, or events as a source of data that represents a particular characteristic in a study. In this study, the entire population is represented by the elementary School, both public and private, in the district of Randublatung. The sample is made up of the members of a group (group of objects) and is used as a basis for obtaining information (or drawing conclusions) about the group (the group). It was concluded that the sample was part of the data that was the object of the population taken. The sample in this study is three primary schools, each representing three different adjacent areas, and each Elementary School in the adjacency area has the same characteristics. The schools are SDN 1 Wulung, SDN 2 Plosorejo and SDN 3 Tanggel. Each School was represented by one headmaster of the School, five teachers, two members of the school committee and twelve parents/godparents, making a total of respondents 60 respondents.

The method of gathering data on this study to obtain qualitative data, the researchers used direct interviews with respondents to get information about the Management of BOS funds in schools. However, to obtain valid and reliable confirmation researchers use questionnaires and documentation for collecting quantitative data. The questionnaire the researchers used a Likert scale with 23 questions consisting of 16 questions related to Transparency and accountability as well as the Management of the BOS funds in the School. The research has three variables: Transparency (X1) and Accountability (X2) as independent variables and School Operational Assistance Fund Management (Y) as dependent variables.

Paramitha, Istiqomah, and Mastura (2023) said that before being used to test the learning results, research instruments must pass the validity test and reliability test stages. Shofwan, Malik, and Gupta (2023) stated that the Validity Test and the Reliability of the data are said to be valid if the questions on the questionnaire can reveal something measured by the questionnaire. The question items present in the questionnaire were tested against related factors. The data processing results showed that the entire statement item has a rcounted value > rtable (0.254) which indicates the entire valid item so that it can be used to measure the study variable. The

reliability test results show that the entire variable has an Alpha Cronbach coefficient value of > 0.7 , which means the instrument's measurement result is reliable.

Table 1. Source: Processed by researchers.

Result of the reliability test table		
Variable	Cronbach's Alpha	Interpretation
Accountability	0,835	Reliable
Transparency	0,795	Reliable
the Effectiveness of Management of School Operational Assistance Funds	0,802	Reliable

The data questionnaire is also tested for normality using the Kolmogorov-Smirnov test. Data that is normally distributed will form a straight diagonal line, and plotting residual data will be compared with a diagonal line; if the distribution of residual data is normal, the line that describes the actual data will follow the diagonal line (Ghozali, 2016; Candrasa & Cen, 2022). The results of data testing using the Colmogorow-S Mirnov test show an unstandardized residual or Asymp. Sig. (2-tailed) significance of 0.200. The value is greater than 0.05; thus, the data on the regression model has been distributed normally. It can also be seen from the following P-Plot chart:

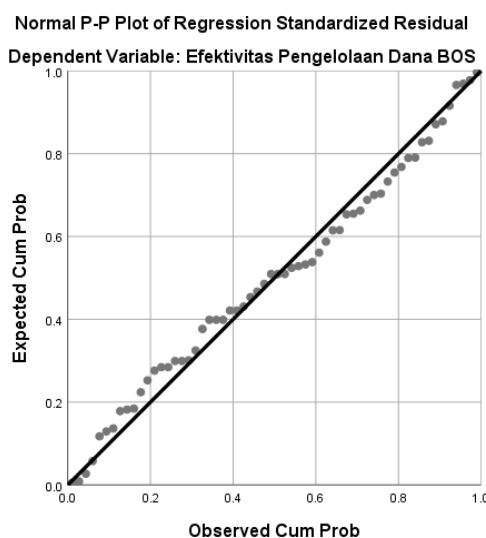


Figure 1. the data on the regression model has been distributed normally

On the above graph can be seen that the data point is around and follows a diagonal line that indicates that data on the regression model is normally distributed. According to Candrasa & Cen (2022), The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. Based on the results of the Multicollinearity test, it was found that the entire independent variable had a Tolerance value of 0.478 and a VIF of 2.090. Tolerant values > 0.1 and $Vif < 10$ showed no high correlation between the independent variables, so the regression model did not have a problem with multicollinearity.

The heteroscedasticity test uses the Glejser test, i.e. by regressing between variables independent of the absolute residual value of regression. When sig > 0.05 then the regression model has no symptoms of heterocedastisity. The test results showed that the influence of the accountability variable on the Absolute Residual has a sig value of 0.428 whereas on the transparency variable of 0.377. The sig value > 0.05 indicates that the regression model does not have a heteroscedasticity problem. The above tests have shown that these instruments are valid, reliably distributed normally and can be used to collect data.

RESULTS AND DISCUSSION

From the questionnaire data, a regression test was carried out to obtain quantitative data on the impact of Transparency and accountability on the Effectiveness of the Management of BOS funds at Elementary school in the Randublatung district.

Regression Test Simultant Test

Model	Sum of Squares	df	Mean Square	F	Sig.
1					
Regression	387.575	2	193.788	195.130	.000 ^b
Residual	56.608	57	.993		
Total	444.183	59			

a. Dependent Variable: Effectiveness of BOS Fund Management

b. Predictors: (Constant), Transparency, Accountability

The test results showed a value of Fcalculation of 195,130 with a significance of 0,000. Since Fcalculation > Ftable (3,159) and sig < 0,05, then it can be concluded jointly there is a significant influence of Accountability and Transparency on the Effectiveness of the Management of the BOS Fund.

Partial Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1					
(Constant)	1.151	1.608		.716	.477
Accountability	.197	.050	.271	3.961	.000
Transparency	.663	.063	.720	10.526	.000

a. Dependent Variable: Effectiveness of the Management of the BOS Fund

The results of the partial hypothesis test showed the impact of accountability on the Effectiveness of the Management of the BOS fund, which has a tcalculation value of 3,961 with a significance of 0,000. Since tcalculation > ttable (2,002) and sig < 0,05 then accounts have been shown to have a significant influence on the Effectiveness of Management of BOS fund. The impact

of Transparency on the effectiveness management of the Bos fund has a value of 10,526, with a significance of 0.000.

Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.934 ^a	.873	.868	.997

a. Predictors: (Constant), Transparency, Accountability

b. Dependent Variable: Effectiveness of BOS Fund Management

The results of data processing showed a Rsquare value of 0.873, which means that 87.3% of changes in the Effectiveness of the Management of the BOS Fund are influenced by accountability and Transparency, while the remaining 12.7% are influenced by other factors that have not been studied. Further, in order to obtain qualitative data, the researchers conducted interviews with respondents related to the Management of the BOS Fund based on its Transparency and Accountability. In the Planning Phase, it was obtained that the Management was in line with Juknis BOS and that the needs of the Educational Unit should be presented in the Education Unit planning document, accompanied by the details of the component of the Use of funds. In the process, the head of the School, together with the BOS management team and the school committee, held a review meeting reflecting the Education Report.

In the school education report, there are recommendations for school activities for one year. In the organizational phase, based on documentation on the implementation of the planning activities, one of them is the School Budget Activity Plan book on the amount of funds and identifies all the needs of the School, activities, and programmes that support the improvement of school performance, school physical needs and others. Planning is carried out following or in accordance with the provisions of the juniors that have been received from the Government. Based on the results of interviews with informants, it was found that after planning, then the head of the School, together with the management team of the BOS, divided the tasks based on the activities that had been planned according to the allocation of time and cost, in the actualization or execution stage of the activity. The activities are carried out in accordance with what has been planned within the RKAS. Every month, the head of the School, together with the team of the BOS, conducts a joint evaluation related to the implementation of the activities that have been scheduled.

The results of the surveillance-related interviews showed that the BOS team had prepared all the files and data related to the Use of the School Operational Assistance Fund. Reporting is an activity carried out after the implementation of the School's operational assistance fund management activities. The reporting activities are carried out by the school BOS team by providing a complete report on the entire management process. The form of the report is the accountability report, the plan of activities and implementation, the school budget activity plan (RKAS), proof of bank accounts, the general cash book, and evidence of documentation on the management activities of the school operational aid fund. The documentation is the reporting activity of the BOS team. The results of the documentation are also sent to the Central Government by reviewing the report of the box that the School put on the site <https://bos.kemdikbud.go.id/>. The educational service also oversees and supports Management at least twice a semester. In addition to ensuring Transparency and accountability, the School also stipulated RKAS on the

school announcement board and opened wide-ranging access to the school stakeholders and the public so they could see the RKAS and the BOS report. From the results of interviews and documentation obtained, the Management of the BOS Fund in the elementary School in the Randublatung district in Blora is transparent and accountable, so its Management is effective.

CONCLUSION

The study investigates the Effectiveness of the Management of the School Operational Assistance Fund (BOS) at the Randublatung Elementary School based on its Transparency and accountability. The validity and reliability of the research instrument was confirmed by validity tests using SPSS. The results showed that all variables were valid and reliable to measure the Management of the BOS Fund. The classic assumption test confirmed the normal distribution of data and confirmed that there was no problem of multicollinearity or heteroscedasticity in the regression model. Regression analysis shows that accountability and Transparency together have a significant influence on the Effectiveness of the Management of the BOS fund. Partially, accountable and transparent individuals also make a significant contribution to the efficiency of the Management of the Bos fund. Determination coefficients show that 87.3% of variations in the effective Management of BOS funds can be explained by accounts and Transparency, while the remaining 12.7% are influenced by other factors that have not been studied. The results of interviews and documentation revealed that the Management of the BOSS Fund in the SD in the district of Randublatung was transparent and accountable, so its Management was effective.

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